

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

Civil Case No. 15-mc-51209
Honorable Linda V. Parker

PATRICK J. CONELY,

Respondent.

**OPINION AND ORDER GRANTING THE GOVERNMENT'S MOTION
TO AMEND PETITION TO ENFORCE IRS SUMMONSES AND
ORDERING RESPONDENT TO SHOW CAUSE**

The United States of America initially filed this action to enforce Internal Revenue Service (“IRS”) summonses directed to Respondent Patrick J. Conely (“Conely”) for Conely’s personal income tax liabilities for the years 2012 and 2013. On April 13, 2016, the Court issued a bench warrant for Conely after he failed to appear to show cause as to why he has not fully complied with those summonses. On November 21, 2016, the United States moved to amend its petition to enforce an IRS summons for Conely’s 2014 personal income liabilities.

Federal Rule of Civil Procedure 15(a)(2) instructs courts to “freely” grant a party leave to amend its pleading “when justice so requires.” The Court finds that justice requires an amendment in this instance, as judicial economy will be served if all three IRS summonses are addressed in a single proceeding.

Accordingly,

IT IS ORDERED that the Motion to Amend Petition to Enforce IRS Summonses (ECF No. 27) is **GRANTED** and the Amended Petition attached to the motion is deemed filed as of the date of this Opinion and Order.

IT IS FURTHER ORDERED that Patrick Conely shall appear before the United States District Court for the Eastern District of Michigan, at the courtroom of Judge Linda V. Parker in the United States Courthouse, 600 Church Street, Flint, Michigan, on **March 15, 2017, at 10:30 a.m.**, to show cause why he should not be compelled to obey the Internal Revenue Service summons served upon him on December 11, 2015.

IT IS FURTHER ORDERED that a copy of this Order, together with the Amended Petition and exhibits thereto, be served upon Patrick Conely, by delivering a copy to him personally or by leaving a copy at his dwelling or usual place of abode with someone of suitable age and discretion who resides there, on or before February 13, 2017.

IT IS FURTHER ORDERED that within 10 days of service of copies of this Opinion and Order, the petition and exhibits, Respondent shall file and serve a written response to the Amended Petition.

s/ Linda V. Parker
LINDA V. PARKER
U.S. DISTRICT JUDGE

Dated: January 4, 2017